

How to Code Medicaid Revenue for FY 2013-14 and Beyond

Types of Medicaid Payments

LEAs and CSAs can receive payments from the Department of Health Services (DHS) for providing school-based services (SBS) to eligible students. There are three types of payments processed by DHS:

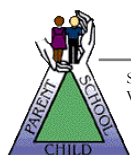
- **Interim SBS Billing (School Based Services)**
Payment for student-specific expenditures. This reimbursement is based on the billing submitted by the individual providing the direct services.
- **Medicaid Administrative Claiming (MAC)**
Not student specific, intended to cover administrative overhead. Payment is based on a prior year and sent in a lump sum to the receiving agency.
- **Cost Settlement (SBS)**
Not student specific, intended to resolve the differences between submitted claims and final eligibility.

Federal regulations require that Medicaid-funded expenditures be excluded from IDEA Maintenance of Effort (MOE) determinations (34 CFR §300.154(g)(2)). Wisconsin LEAs complied by coding all Medicaid revenue to fund 27, regardless of payment type. However, because MAC and cost settlement payments are not provided on a regular schedule, and cannot be tied to specific services on specific dates, this has created problems with LEAs' MOE compliance.

Beginning in fiscal year 2013-14, MAC and cost settlement payments are to be coded to fund 10. Only interim SBS payments are coded to fund 27. This table displays the correct coding for these revenue types:

Medicaid Payment Type	Source Code
Interim SBS Billing (School Based) <i>Code if transited through a CSA</i>	27R 000 000 780 27R 000 000 581
Medicaid Administrative Claiming (MAC) <i>Code if transited through a CSA</i>	10R 000 000 780 10R 000 000 581
Cost Settlement (SBS) <i>Code if transited through a CSA</i>	10R 000 000 780 10R 000 000 581

Note that if the check is directly from ForwardHealth, the revenue is coded as a source 780. If the funds are transited through a CSA (who originally received it from ForwardHealth), the revenue is coded as a source 581.



DPI advises that LEAs and CESAs rely upon the online remittance advice for each payment to determine how these payments should be coded. LEAs, vendors, and Medicaid administrators should submit SBS interim billing claims as timely as possible to ensure revenues are booked in the correct year.

Medicaid remittance advice sheets are accessed through the ForwardHealth portal. This is a different website than PCG. The PCG website is where information on cost settlement and MAC payments are located.

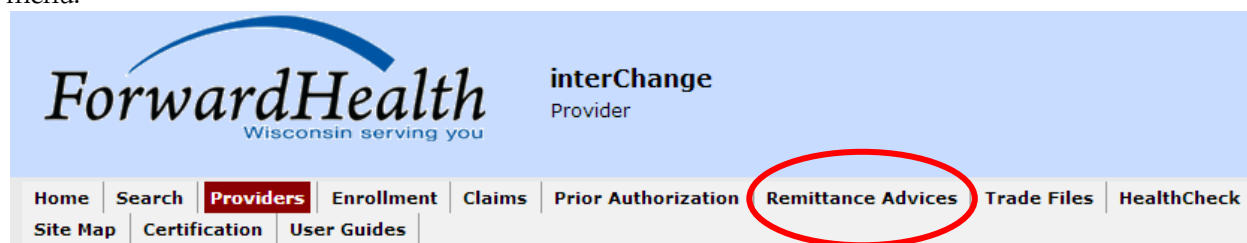
ForwardHealth Portal:

<https://www.forwardhealth.wi.gov/wiportal/Home/Secure%20Site%20Login/tabId/43/Default.aspx>

If your LEA contracts with a vendor, such as MJ Care, it may be that no one in your district has accessed the ForwardHealth portal, as this is where the Medicaid claims are submitted by your third party biller. To access the ForwardHealth portal, and the Remittance documents, the LEA must have a login and password. There is a request process, which begins on page 2 of the ForwardHealth Portal User Guide: <https://www.forwardhealth.wi.gov/WIPortal/Tab/42/icscontent/provider/userguides/PortalUserGuide.pdf.spage>

ForwardHealth Remittance Documents

Once the LEA has access to the ForwardHealth portal, the Remittances are accessed through the main menu.

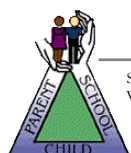


When the remittance advice menu item is selected, a list of available remittance documents appears:

Document Results	
Document ID	Description
83113409	3/14/2014 - CRA-BANN-R: Remittance Advices - PHI - TXIX - 9794817 - 44204300 MCD
82982274	3/5/2014 - CRA-BANN-R: Remittance Advices - PHI - TXIX - 9781780 - 44204300 MCD
82913311	2/28/2014 - CRA-BANN-R: Remittance Advices - PHI - TXIX - 9774631 - 44204300 MCD
82828138	2/21/2014 - CRA-BANN-R: Remittance Advices - PHI - TXIX - 9764737 - 44204300 MCD
82367051	1/17/2014 - CRA-BANN-R: Remittance Advices - PHI - TXIX - 9481553 - 44204300 MCD
82040221	12/20/2013 - CRA-BANN-R: Remittance Advices - PHI - TXIX - 9444734 - 44204300 MCD

The description column contains the date the remittance was generated. It will be dated a few days earlier than the check the LEA received, if the LEA received a check. For instance, a check dated March 17, 2014, had a remittance issued on 3/14/2014.

Click on any of the line items to open the corresponding remittance.



This is a view of the remittance opened as a text file.

REPORT: CRA-BANN-R
RA#: 9781780
PAYER: TXIX

FORWARDHEALTH INTERCHANGE
WISCONSIN FORWARDHEALTH
PROVIDER REMITTANCE ADVICE
BANNER MESSAGES

Remittance
Generated
Date

DATE: 03/05/2014
PAGE: 2

XXX SCHOOL DISTRICT
XXX
XXX

Check Date

PAYEE ID XXXXXXXX MCD
NPI XXXXXXXXXXXX
CHECK/EFT NUMBER 013397447
PAYMENT DATE 03/06/2014

SUBJECT: Medicaid Administrative Claim 2012-13

The top of each remittance document page identifies the date the remittance was generated, but also the date that is on the check. If there is no check number listed (which is the line above the payment / check date) it means a payment was made, but the entire amount was recouped. The amount collected for recoupment still needs to be booked by the LEA, even though no funds were exchanged.

On the first page of the remittance document, there *may* be “banner messages.” In this example, a banner message is identified on the remittance as a “SUBJECT” line. If it is a MAC or Cost Settlement payment, the banner message will identify the type of payment and the corresponding year the payment is from. If the banner message does not say it is a MAC or Cost Settlement, then it is an Interim SBS payment.

To verify that it is an interim SBS payment, the pages following the cover page will list student names with the types and the dates of services. The amount of Medicaid revenue to be coded to fund 27 is provided on the final page of the remittance, in a section with a header that says “Summary.”

Interim SBS Payment Remittance Example

REPORT: CRA-HCPD-R
RA#: 9794817
PAYER: TXIX

FORWARDHEALTH INTERCHANGE
WISCONSIN FORWARDHEALTH
PROVIDER REMITTANCE ADVICE
PROFESSIONAL SERVICES CLAIMS PAID

DATE: 03/14/2014
PAGE: 4

XXX SCHOOL DISTRICT #1
XXX
XXX

PAYEE ID XXXXXXXX MCD
NPI XXXXXXXXXXXX
CHECK/EFT NUMBER 013402389
PAYMENT DATE 03/17/2014

--ICN--	PCN	MRN	SERVICE DATES FROM TO	BILLED AMT ALLOWED AMT	OTH INS AMT SPENDDOWN AMT	COPAY AMT CO-INS CB	PAID AMT OUTPAT DED
MEMBER NAME: XXXXXXXXXXXX			MEMBER NO.: XXXXXXXXXXXX				
XXXXXXXXXXXXXXXXXXXXXXXXXXXX			010214 013014	207.14 73.40	0.00 0.00	0.00 0.00	73.40 0.00

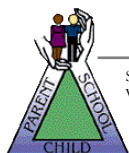
HEADER EOB5: 9817

PROC CD	MODIFIERS	SERVICE DATES FROM TO	ALLW UNITS	RENDERING PROVIDER	PA NUMBER	DETAIL EOB5
92508	TM GN	010214 010214	2.00	MCD XXXXXXXX	9817 9918	9817 9918
			0.00	18.74	6.64	6.64
92508	TM GN	010914 010914	2.00	MCD XXXXXXXX	9817 9918	9817 9918
			0.00	18.74	6.64	6.64
92507	TM GN	011414 011414	2.00	MCD XXXXXXXX	9817 9918	9817 9918
			0.00	56.72	20.10	20.10
92508	TM GN	011614 011614	2.00	MCD XXXXXXXX	9817 9918	9817 9918
			0.00	18.74	6.64	6.64
92507	TM GN	012114 012114	2.00	MCD XXXXXXXX	9817 9918	9817 9918
			0.00	56.72	20.10	20.10
92508	TM GN	012314 012314	2.00	MCD XXXXXXXX	9817 9918	9817 9918
			0.00	18.74	6.64	6.64
92508	TM GN	013014 013014	2.00	MCD XXXXXXXX	9817 9918	9817 9918
			0.00	18.74	6.64	6.64

These are all student specific costs generated by individual billing

--ICN--	PCN	MRN	SERVICE DATES FROM TO	BILLED AMT ALLOWED AMT	OTH INS AMT SPENDDOWN AMT	COPAY AMT CO-INS CB	PAID AMT OUTPAT DED
MEMBER NAME: XXXXXXXXXXXX			MEMBER NO.: XXXXXXXXXXXX				
XXXXXXXXXXXXXXXXXXXXXXXXXXXX			030713 032113	170.58 60.45	0.00 0.00	0.00 0.00	60.45 0.00

HEADER EOB5: 9817



Coding Medicaid Revenue (payment received)

This is the Remittance Summary page. This is the page that identifies the amount that will be booked to either fund 10 or fund 27. In this case, we are looking at revenue received through interim SBS billing, so the payment will be coded to fund 27, source 780.

REPORT: CRA-SUMM-R	FORWARDHEALTH INTERCHANGE	DATE: 03/14/2014
RA#: 9794817	WISCONSIN FORWARDHEALTH	PAGE: 32
PAYER: TXIX	PROVIDER REMITTANCE ADVICE SUMMARY	
XXX SCHOOL DISTRICT #1		PAYEE ID XXXXXXXX MCD
XXX		NPI XXXXXXXXXX
XXX		CHECK/EFT NUMBER 013402389
		PAYMENT DATE 03/17/2014

-CLAIMS DATA-						
	CURRENT NUMBER	CURRENT AMOUNT	MONTH-TO-DATE NUMBER	MONTH-TO-DATE AMOUNT	YEAR-TO-DATE NUMBER	YEAR-TO-DATE AMOUNT
CLAIMS PAID	39	3,405.88	39	3,405.88	80	7,692.11
CLAIM ADJUSTMENTS	0	0.00	0	0.00	1	0.00
TOTAL CLAIMS PAYMENTS	39	3,405.88	39	3,405.88	81	7,692.11
CLAIMS DENIED	2		2		2	
CLAIMS IN PROCESS+	0	0.00				

-EARNINGS DATA-						
PAYMENTS:						
CLAIMS PAYMENTS		3,405.88		3,405.88		7,692.11
CAPITATION PAYMENT		0.00		0.00		0.00
NURSE AID REIMBURSEMENTS		0.00		0.00		0.00
LEVEL ONE REIMBURSEMENTS		0.00		0.00		0.00
PAYOUTS		0.00		3,797.00		3,797.00
ACCOUNTS RECEIVABLE:						
CLAIM SPECIFIC:						
CURRENT CYCLE		(0.00)		(0.00)		(0.00)
OUTSTANDING FROM PREVIOUS CYCLES		(0.00)		(20.33)		(20.33)
NON-CLAIM SPECIFIC		(0.00)		(2,345.16)		(4,425.00)
REFUNDS:						
CLAIM SPECIFIC ADJUSTMENT REFUNDS		(0.00)		(0.00)		(0.00)
NON CLAIM SPECIFIC REFUNDS		(0.00)		(0.00)		(0.00)
OTHER FINANCIAL:						
VOIDS		(0.00)		(0.00)		(0.00)
NET PAYMENT		3,405.88		4,637.39		7,043.78
NET EARNINGS		3,405.88		4,637.39		7,043.78

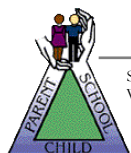
Under "Payments," all interim SBS payments are identified in the line "Claims Payments." MAC and Cost Settlement amounts will never appear in this line. When determining the amount that gets booked as revenue, always and only look at the amount listed in the claims payment row. Do not refer to the net payment amount at the bottom, as this looks at a net difference between payments and recoupments. LEAs must book both the full payment and the full recoupment, not the net difference between the two.

Also, do not attempt to tie out the Year-to-Date amount listed on the summary report to the amount of interim SBS payments received during a fiscal year. The remittance is calendar year – so this is the amount the LEA has received in interim SBS payments since January 1, not since July 1.

In the next example, we are looking at revenue received through a Medicaid Administrative Claim payment, so the payment will be coded to fund 10, source 780.

REPORT: CRA-BANN-R	FORWARDHEALTH INTERCHANGE	DATE: 03/05/2014
RA#: 9781780	WISCONSIN FORWARDHEALTH	PAGE: 2
PAYER: TXIX	PROVIDER REMITTANCE ADVICE BANNER MESSAGES	
XXX SCHOOL DISTRICT		PAYEE ID XXXXXXXX MCD
XXX		NPI XXXXXXXXXX
XXX		CHECK/EFT NUMBER 013397447
		PAYMENT DATE 03/06/2014

SUBJECT: Medicaid Administrative Claim 2012-13
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This is the Remittance Summary page.

-----CLAIMS DATA-----						
	CURRENT NUMBER	CURRENT AMOUNT	MONTH-TO-DATE NUMBER	MONTH-TO-DATE AMOUNT	YEAR-TO-DATE NUMBER	YEAR-TO-DATE AMOUNT
CLAIMS PAID	0	0.00	0	0.00	27	1,146.18
CLAIM ADJUSTMENTS	0	0.00	0	0.00	0	0.00
TOTAL CLAIMS PAYMENTS	0	0.00	0	0.00	27	1,146.18
CLAIMS DENIED	0		0		0	
CLAIMS IN PROCESS+	0	0.00				
-----EARNINGS DATA-----						
PAYMENTS:						
CLAIMS PAYMENTS		0.00		0.00		1,146.18
CAPITATION PAYMENT		0.00		0.00		0.00
NURSE AID REIMBURSEMENTS		0.00		0.00		0.00
LEVEL ONE REIMBURSEMENTS		0.00		0.00		0.00
PAYOUTS		5,544.00		5,544.00		13,592.00
ACCOUNTS RECEIVABLE:						
CLAIM SPECIFIC:						
CURRENT CYCLE		(0.00)		(0.00)		(0.00)
OUTSTANDING FROM PREVIOUS CYCLES		(0.00)		(0.00)		(0.00)
NON-CLAIM SPECIFIC		(0.00)		(0.00)		(0.00)
REFUNDS:						
CLAIM SPECIFIC ADJUSTMENT REFUNDS		(0.00)		(0.00)		(0.00)
NON CLAIM SPECIFIC REFUNDS		(0.00)		(0.00)		(0.00)
OTHER FINANCIAL:						
VOIDS		(0.00)		(0.00)		(0.00)
NET PAYMENT		5,544.00		5,544.00		14,738.18
NET EARNINGS		5,544.00		5,544.00		14,738.18

"Payouts" refers only to MAC or Cost Settlement payments

This is the amount that is booked as a fund 10 revenue

Year-to-Date is CALENDAR year, not fiscal year

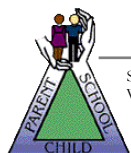
Under "Payments," all MAC and Cost Settlement payments are identified in the line "Payouts." Interim SBS billing amounts will never appear in this line. When determining the amount that gets booked as revenue, always and only look at the amount listed in the payouts payment row. Do not refer to the net payment amount at the bottom, as it does not necessarily reflect what needs to be booked.

And the year-to-date is the same as the interim SBS billing, you will not be able to tie it out to your ledger because it is reflecting the calendar year and not the fiscal year.

Coding Medicaid Expenditures (recoupment)

Remittance documents are only available in the ForwardHealth portal for 97 days. When a check arrives, you know there has been a remittance generated. But sometimes a remittance is generated, but the LEA never received a check. This is because there was a payment made, but the entire payment was recouped due to a prior over payment. This recoupment transaction must be accounted for by the LEA.

If your district claims from ForwardHealth directly, know when it is being submitted so you know when to look for a remittance. Or, when you receive an e-mail announcement from DHS or DPI stating that MAC or Cost Settlement checks are being processed, make sure to look for a remittance even if your LEA never receives a check.



This chart corresponds with the earlier chart that listed the source coding requirements. This is how to code recoupments – which are expenditures rather than revenue. Much like the revenue, Medicaid recoupments are booked as a fund 27 expense when tied to interim SBS billing and as a fund 10 expense when the recoupment is generated from a MAC or Cost Settlement.

Medicaid Recoupment Type	Expenditure Code
Interim SBS Billing (School Based)	27E 971 492000 019
Medicaid Administrative Claiming (MAC)	10E 971 492000 XXX
Cost Settlement (SBS)	10E 971 492000 XXX

Example 1: Interim SBS Payment with Interim SBS Recoupment

This is an example of an interim SBS payment with an interim SBS recoupment.

REPORT: CRA-HCAD-R
RA#: 9774631
PAYER: TXIX

FORWARDHEALTH INTERCHANGE
WISCONSIN FORWARDHEALTH
PROVIDER REMITTANCE ADVICE
PROFESSIONAL SERVICES CLAIM ADJUSTMENTS

DATE: 02/28/2014
PAGE: 2

XXX SCHOOL DISTRICT
XXX
XXX

Professional Services Claim Adjustments means there is a recoupment from prior interim payments

PAYEE ID XXXXXXXX MCD
NPI XXXXXXXXXXXX
CHECK/EFT NUMBER XXXXXXXXXXXX
PAYMENT DATE 03/03/2014

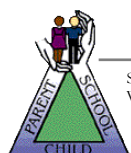
No
Check
Number

--ICN--	PCN	MRN	SERVICE DATES FROM TO	BILLED AMT ALLOWED AMT	OTH INS AMT SPENDDOWN AMT	COPAY AMT CO-INS CB	PAID AMT OUTPUT DED
MEMBER NAME: XXXX		MEMBER NO.: XXXX					
XXXXXXXXXXXXXX XXX	SLP		050713 052813	(212.70) (76.25)	(0.00) (0.00)	(0.00) (0.00)	(76.25) (0.00)
XXXXXXXXXXXXXX XX	SLP		050713 052813	212.70 30.50	0.00 0.00	0.00 0.00	30.50 0.00
ADJUSTMENT EOB: 8222							
HEADER EOB5: 0989 9817							
PROC CD	MODIFIERS	SERVICE DATES FROM TO	ALLW UNITS	RENDERING PROVIDER	PA NUMBER	DETAIL EOB5	
92507	TM GN	050713 050713	1.50	MCD XXXXXXXX	15.25	9817 9918	
			0.00	42.54			
92507	TM GN	051513 051513	1.50	MCD XXXXXXXX	15.25	9817 9918	
			0.00	42.54			
92507	TM GN	052113 052113	0.00	MCD XXXXXXXX	0.00	0324 1690 9817	
			0.00	42.54			
92507	TM GN	052413 052413	0.00	MCD XXXXXXXX	0.00	0324 1690 9817	
			0.00	42.54			
92507	TM GN	052813 052813	0.00	MCD XXXXXXXX	0.00	0324 1690 9817	
			0.00	42.54			
OVERPAYMENT TO BE WITHHELD						45.75	
TOTAL PROFESSIONAL SERVICE CLAIMS ADJ:				0.00	0.00	0.00	-45.75
TOTAL NO. ADJ:				1	-45.75	0.00	0.00

A recoupment must be booked as an expenditure by the LEA. The LEA does not book a net difference between payment and recoupment. The recoupment is an expenditure and the payment is a revenue.

If it is a recoupment, the header will have the title “Professional Services Claim Adjustments.”

In this example, even though a payment date is listed, there is actually no check number – signifying that there was no check because the recoupment amount was equal to or greater than any payment made in this remittance. You must look to the Financial Transactions page to determine the actual recoupment amount.



Financial Transaction Page (Interim SBS Payment with Interim SBS Recoupment)

-----ACCOUNTS RECEIVABLE-----								
A/R NUMBER	SETUP DATE	ORIGINAL AMOUNT	RECOUPMENT AMOUNT TO DATE	BALANCE	REASON CODE	ADJUSTMENT --ICN--	PREVIOUS --ICN--	AMOUNT RECOUPED IN CURRENT CYCLE
0000351155565	071213	76.25	30.50	45.75	8400	5013186004004	2013163017373	30.50
TOTAL RECOUPMENT			30.50					30.50

“Original Amount” is the full amount that must be recouped due to a specific funding type over payment

“Recoupment Amount to Date” is the amount that has been recouped of the original amount

“Balance” is the amount left to be recouped after the current payment has been made

“Amount Recouped in Current Cycle” should correspond with the Financial Transactions page (but do not rely on this number for expenditure information)

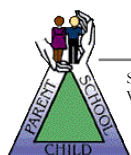
This is the Financial Transactions page. If there are any amounts under the “Accounts Receivable” section, there is a recoupment being recorded. The amount under “Original Amount” is the full recoupment amount. This will be recouped from a payment in this remittance (if there were any amounts being paid) or off the next remittance that represents billed amounts.

However, please note, that this is not the data to determine the amount of recoupment expenditure to book. If the payment is not equal to or greater than the recoupment, then only a partial recoupment will occur and only the partial recoupment amount coded as an expenditure. Instead, LEAs must always use the data on the Summary Page to determine amounts of payment and recoupments to book.

The reason why, remember, is that Medicaid amounts are always booked based on the check date (which on this remittance form is called the “Payment Date” at the top of each page). If the amount listed as the “Original Amount” on the Financial Transactions page is booked as an expenditure, it actually is not being paid to DHS on this date unless there is enough Medicaid payment funds to recoup the entire amount.

In this specific example, the “Amount Recouped in Current Cycle” is \$30.50 – which means that this remittance represents only a partial recoupment.

In this example, “Original Amount” is the total amount that must be recouped. Based only on this information, you do not know if this amount represents an interim SBS billing recoupment, a MAC or a Cost Settlement overpayment. “Recoupment Amount to Date” is the total amount that has been recouped. This could represent recoupments made from several different payments. The balance is what remains of the original amount after the current payment has been made. In this example, \$76.25 is the total recoupment, the amount recouped from this payment is \$30.50, which leaves a balance of \$45.75 that will come out of a future payment.



Summary Page (Interim SBS Payment with Interim SBS Recoupment)

-----EARNINGS DATA-----			
PAYMENTS:			
CLAIMS PAYMENTS	30.50	30.50	5,565.71
CAPITATION PAYMENT	0.00	0.00	0.00
NURSE AID REIMBURSEMENTS	0.00	0.00	0.00
LEVEL ONE REIMBURSEMENTS	0.00	0.00	0.00
PAYOUTS	0.00	0.00	17,845.34
ACCOUNTS RECEIVABLE:			
CLAIM SPECIFIC:			
CURRENT CYCLE	(30.50)	(30.50)	(30.50)
OUTSTANDING FROM PREVIOUS CYCLES	(0.00)	(0.00)	(0.00)
NON-CLAIM SPECIFIC	(0.00)	(0.00)	(0.00)
REFUNDS:			
CLAIM SPECIFIC ADJUSTMENT REFUNDS	(0.00)	(0.00)	(0.00)
NON CLAIM SPECIFIC REFUNDS	(0.00)	(0.00)	(0.00)
OTHER FINANCIAL:			
VOIDS	(0.00)	(0.00)	(0.00)
NET PAYMENT	0.00	0.00	23,380.55
NET EARNINGS	(0.00)	(0.00)	23,380.55

This is the summary page. Because the LEA has a recoupment of \$75, the payment amount on this page will get booked as both a revenue and an expenditure.

The LEA's interim SBS payment was \$30.50. You know this because it is the amount listed as a "Claims Payment." Because it is listed as a claims payment and not as a payout, it gets coded to fund 27, source 780.

The recoupment amount is listed under "Accounts Receivable." All recoupments will appear under this section. If it is an interim SBS billing recoupment, it will be identified as a "Claim Specific" amount. The entire \$30.50 is listed as a claim specific amount. This amount is coded as an expenditure in fund 27. The expenditure is a 971 object, with a function of 492 000, and a project code of 019.

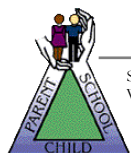
You can see that \$30.50 is listed as "current cycle accounts" receivable. The remaining \$45 will show up in the next remittance as "Outstanding from Previous Cycles."

Financial Transactions & Summary Page (Interim SBS Recoupment)

This is the financial statement from the district's next remittance. It shows an amount of \$76.25 as the original amount, and also as the recoupment amount to date. This is the second remittance, and there is no information listed with the original amount to remind the district that this was from an interim SBS recoupment. But, that can be determined on the summary page.

Financial Transactions Page

-----ACCOUNTS RECEIVABLE-----								
A/R NUMBER	SETUP DATE	ORIGINAL AMOUNT	RECOUPMENT AMOUNT TO DATE	BALANCE	REASON CODE	ADJUSTMENT --ICN--	PREVIOUS --ICN--	AMOUNT RECOUPED IN CURRENT CYCLE
0000351155565	071213	76.25	76.25	0.00	8400	5013186004004	2013163017373	45.75
TOTAL RECOUPMENT			76.25					45.75



Summary Page

-----EARNINGS DATA-----			
PAYMENTS:			
CLAIMS PAYMENTS	113.37	143.87	5,679.08
CAPITATION PAYMENT	0.00	0.00	0.00
NURSE AID REIMBURSEMENTS	0.00	0.00	0.00
LEVEL ONE REIMBURSEMENTS	0.00	0.00	0.00
PAYMENTS	0.00	0.00	17,845.34
ACCOUNTS RECEIVABLE:			
CLAIM SPECIFIC:			
CURRENT CYCLE	(0.00)	(0.00)	(0.00)
OUTSTANDING FROM PREVIOUS CYCLES	(45.75)	(76.25)	(76.25)
NON-CLAIM SPECIFIC	(0.00)	(0.00)	(0.00)
REFUNDS:			
CLAIM SPECIFIC ADJUSTMENT REFUNDS	(0.00)	(0.00)	(0.00)
NON CLAIM SPECIFIC REFUNDS	(0.00)	(0.00)	(0.00)
OTHER FINANCIAL:			
VOIDS	(0.00)	(0.00)	(0.00)
NET PAYMENT	67.62	67.62	23,448.17
NET EARNINGS	67.62	67.62	23,448.17

The LEA's interim SBS payment, identified as a claims payment, is \$113.37. This entire amount is booked as a source 730 in fund 27. The district can see that \$45.75 is listed as "Outstanding from a Previous Claim." To determine the origin of the recoupment, the district must look at prior remittances. The \$45.75 is booked as an expenditure in fund 27 with the remittance payment date.

To wrap up, the original recoupment of \$75 had two expenditure dates – the first recoupment and then the second recoupment payment date.

Interim SBS Payment with Non-Interim Related Recoupment

This is an example of an interim SBS payment with a MAC or Cost Settlement related overpayment. In this example, the recoupment is greater than the amount paid out in this remittance. In addition, the remittance following this one includes an additional and different recoupment.

This is the Financial Transactions page. Remember, if there are any amounts under the "Accounts Receivable" section, that means there is a recoupment being recorded. However, you must look at the Summary Page to determine what type of recoupment this is – and, based on type, which fund it is recorded in.

REPORT: CRA-TRAN-R
RA#: 9764737
PAYER: TXIX

FORWARDHEALTH INTERCHANGE
WISCONSIN FORWARDHEALTH
PROVIDER REMITTANCE ADVICE
FINANCIAL TRANSACTIONS

DATE: 02/21/2014
PAGE: 16

XXX SCHOOL DISTRICT
XXX
XXX

PAYEE ID XXXXXXXX MCD
NPI XXXXXXXXXX
CHECK/EFT NUMBER 000000000
PAYMENT DATE 02/24/2014

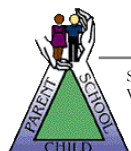
-----NON-CLAIM SPECIFIC PAYOUTS TO PAYEE-----

TRANSACTION NUMBER	PAYOUT AMOUNT	REASON CODE	SERVICE DATE FROM	RELATED THRU	PROVIDER ID
NO NON-CLAIM SPECIFIC PAYOUTS TO PAYEE					

-----NON-CLAIM SPECIFIC REFUNDS FROM PAYEE-----

TRANSACTION NUMBER	REFUND AMOUNT	REASON CODE	CHECK NUMBER	RECEIPT DATE
NO NON-CLAIM SPECIFIC REFUNDS FROM PAYEE				

-----ACCOUNTS RECEIVABLE-----								
A/R NUMBER	SETUP DATE	ORIGINAL AMOUNT	RECOUPMENT AMOUNT TO DATE	BALANCE	REASON CODE	ADJUSTMENT --ICN--	PREVIOUS --ICN--	AMOUNT RECOUPED IN CURRENT CYCLE
XXXXXXXXXXXX	013114	4,425.00	2,079.84	2,345.16	0830			2,079.84
TOTAL RECOUPMENT			2,079.84					2,079.84



Summary Page (Interim SBS Payment with MAC or Cost Settlement Recoupment)

-----EARNINGS DATA-----			
PAYMENTS:			
CLAIMS PAYMENTS	2,079.84	2,079.84	4,286.23
CLAIMS PAYMENTS	0.00	0.00	0.00
CAPITATION PAYMENT	0.00	0.00	0.00
NURSE AID REIMBURSEMENTS	0.00	0.00	0.00
LEVEL ONE REIMBURSEMENTS	0.00	0.00	0.00
PAYOUTS	0.00	0.00	0.00
ACCOUNTS RECEIVABLE:			
CLAIM SPECIFIC:			
CURRENT CYCLE	(0.00)	(0.00)	(0.00)
OUTSTANDING FROM PREVIOUS CYCLES	(0.00)	(0.00)	(0.00)
NON-CLAIM SPECIFIC	(2,079.84)	(2,079.84)	(2,079.84)
REFUNDS:			
CLAIM SPECIFIC ADJUSTMENT REFUNDS	(0.00)	(0.00)	(0.00)
NON CLAIM SPECIFIC REFUNDS	(0.00)	(0.00)	(0.00)
OTHER FINANCIAL:			
VOIDS	(0.00)	(0.00)	(0.00)
NET PAYMENT	0.00	0.00	2,206.39
NET EARNINGS	(0.00)	(0.00)	2,206.39

This amount gets
booked as a revenue
in fund 27, source 780

The \$2,079 is a
cost settlement
recoupment.

This amount is
coded to fund
10-971-492000

The LEA's interim SBS payment was \$2,079.84. This is known because it is the amount listed as a "Claims Payment." Because it is listed as a claims payment and not as a payout, it gets coded to fund 27, source 780.

Next, you see that the recoupment amount is listed as "non-claim specific." This identifies the recoupment as being either a MAC or Cost Settlement over payment. The only way to know if this is a MAC or Cost Settlement recoupment is to look at the most recent statement provided by PCG. Regardless of type, because it is non-interim SBS billing, it is coded to fund 10. The expenditure would be fund 10, object 971, function 492 000.

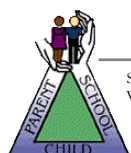
In this example, the amount to be recouped was greater than the payment amount. No check was issued and the remaining amount to be recouped will come from the next payment.

Financial Transactions Page (MAC Payment with Interim and Cost Settlement Recoupment)

This is the LEA's next remittance, and the banner message stated that the remittance was for a MAC payment. The original \$4,425 cost settlement recoupment, identified on the last interim SBS payment remittance, is listed. But now there is a second recoupment of \$20.33. Until you look at the summary page, you will not know if this is a cost settlement recoupment or an interim SBS billing recoupment.

-----ACCOUNTS RECEIVABLE-----								
A/R NUMBER	SETUP DATE	ORIGINAL AMOUNT	RECOUPMENT AMOUNT TO DATE	BALANCE	REASON CODE	ADJUSTMENT --ICN--	PREVIOUS --ICN--	AMOUNT RECOUPED IN CURRENT CYCLE
XXXXXXXXXXXXXX	013114	4,425.00	4,425.00	0.00	0830			2,345.16
XXXXXXXXXXXXXX	022814	20.33	20.33	0.00	8400	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	20.33
TOTAL RECOUPMENT			4,445.33					2,365.49

There will be a separate line
item for each recoupment



Summary Page (MAC Payment with Interim SBS and Cost Settlement Recoupment)

-----CLAIMS DATA-----						
	CURRENT NUMBER	CURRENT AMOUNT	MONTH-TO-DATE NUMBER	MONTH-TO-DATE AMOUNT	YEAR-TO-DATE NUMBER	YEAR-TO-DATE AMOUNT
CLAIMS PAID	0	0.00	0	0.00	41	4,286.23
CLAIM ADJUSTMENTS	0	0.00	0	0.00	1	0.00
TOTAL CLAIMS PAYMENTS	0	0.00	0	0.00	42	4,286.23
CLAIMS DENIED	0		0		0	
CLAIMS IN PROCESS+	0	0.00				
-----EARNINGS DATA-----						
PAYMENTS:						
CLAIMS PAYMENTS		0.00		0.00		4,286.23
CAPITATION PAYMENT		0.00		0.00		0.00
NURSE AID REIMBURSEMENTS		0.00		0.00		0.00
LEVEL ONE REIMBURSEMENTS		0.00		0.00		0.00
PAYOUTS		3,797.00		3,797.00		3,797.00
ACCOUNTS RECEIVABLE:						
CLAIM SPECIFIC:						
CURRENT CYCLE		(0.00)		(0.00)		(0.00)
OUTSTANDING FROM PREVIOUS CYCLES		(20.33)		(20.33)		(20.33)
NON-CLAIM SPECIFIC		(2,345.16)		(2,345.16)		(4,425.00)
REFUNDS:						
CLAIM SPECIFIC ADJUSTMENT REFUNDS		(0.00)		(0.00)		(0.00)
NON CLAIM SPECIFIC REFUNDS		(0.00)		(0.00)		(0.00)
OTHER FINANCIAL:						
VOIDS		(0.00)		(0.00)		(0.00)
NET PAYMENT		1,431.51		1,431.51		3,637.90
NET EARNINGS		1,431.51		1,431.51		3,637.90

First, let's start with the payment. The **\$3,797** is listed as a "payout" and not a "claims payment," so we know it is not an interim SBS payment and is thus coded to fund 10, source 780.

Next, the **\$20.33** is listed under "Accounts Receivable," "Claim Specific," "Outstanding from Previous Cycles," which means we have now identified it as an interim SBS recoupment (because it is listed under "Claim Specific"). Since it is tied to an interim SBS payment, it gets coded as an expenditure in fund 27.

The **\$2,345.16** in the "Non-Claim Specific" field is the remaining amount of the cost settlement recoupment. Since it is not tied to an interim payment, it gets coded as an expenditure in fund 10.

This was an example of how there can be several transactions in one remittance. A revenue was coded to fund 10, an expenditure coded to fund 27, and the final expenditure coded to fund 10.

For additional information, please see:

Accounting Issues and Coding Examples: http://sfs.dpi.wi.gov/sfs_wufaracct_code_ex

Recorded Webinar: <http://sped.dpi.wi.gov/files/sped/av/coding-medicaid.wmv>

